

Internal Revenue Service  
**memorandum**

date: **AUG 07 1991**

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-965-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] is now the [REDACTED] effective [REDACTED], and that the change in name did not alter its status as a carrier.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

**08685**

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

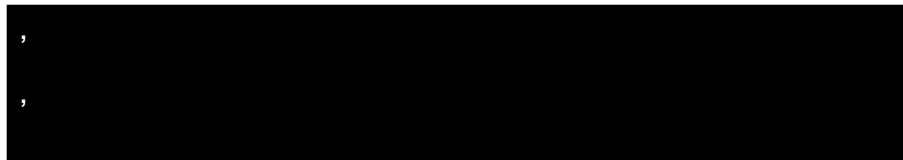
Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

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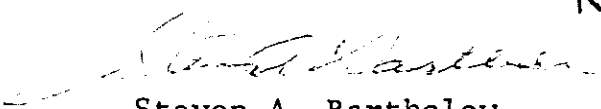
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

  
Steven A. Bartholow  
Deputy General Counsel

Enclosure

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91 JUN -5 PM 2:46  
CC:CORP:T:C

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# EMPLOYER STATUS DETERMINATION RATIONALE

[REDACTED]

The name of [REDACTED] has been officially changed to [REDACTED] according to information furnished by [REDACTED], Senior Manager Expenditures. The effective date of the name change was [REDACTED], the date on which the Certificate of Amendment of Certificate of Incorporation was filed.

Based on the above information, it is determined that [REDACTED] is now the [REDACTED] effective [REDACTED]. The change in name did not alter its status as a carrier and no other changes were involved.